

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

NOS, NMFS, OAR, NWS, NESDIS, NFA, NFAO, and BIS

1. All FY 05 Reports of Capitalized Construction Work in Process (CWIP) Form 37-6, for both real and personal property as of 12/10/04. **Each Form 37-6 line item cost should contain CAMS compliant Organization Codes, Project Codes and Related Task Codes and original fiscal year as stated on the CAMS CA500D report. In order to process the entries into CAMS, the Project/Task Codes on the Form 37-6 must be active at the time the Form 37-6 is submitted.** (Submit to Property Office no later than 12/13/04 and Property submits to Germantown Finance Office no later than 12/20/04).
2. Information for all new commercial cash accounts used for official business purposes. **(Attachment A)** (01/04/05)
 - A. Provide details such as organization, account title, account type, account number, purpose of the account, financial institution and address, names of individuals with authorized signature authority, or names of individuals who manage the account.
 - B. Include accounts opened during FY 05, but do not include lock box deposits.
3. December 31, 2004 balance of cash accounts held in commercial bank accounts. **(Attachment A)** (01/04/05)
4. Listing and description of leases with NOAA or BIS as the Lessor. **(Attachment B)** (01/04/05)
5. Schedule of prepayments and advances as of 12/31/04 for FY 05 and later transactions. **(Attachment C)** (01/04/05)
6. Financial commitment information for long-term contracts for purchase, construction, and modernization of equipment, facilities, etc. (Satellites and Weather Service related) **(Attachment D)** (01/04/05)
7. Reconciliation of all CWIP costs to the CAMS CA500D Report as of 12/31/04 including FY 05 additions and deletions. Include any necessary adjustments to the 12/31/04 balances. **All adjustments must be properly identified and explained in detail.** (01/04/05)

*For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm*

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

IN ADDITION TO THE ABOVE, SPECIFIC OFFICE REQUESTS ARE AS FOLLOWS:

NESDIS, Budget and Planning Office (E/BP)

1. Financial commitment information for long-term contracts for the purchase, construction, and modernization of satellites. **For the period ending 12/31/04, the schedule should report the long-term contracts for the period of 1/01/05 through 9/30/05, for each of the annual periods through 09/30/09, and then the sum of all costs for all the annual periods ending thereafter. (Attachment D) (01/04/05)**
2. Reconciliation of all satellite CWIP costs to the CAMS CA500D Report as of 12/31/04 including FY 05 additions and deletions. Include any necessary adjustments to the 12/31/04 balance. **All adjustments must be properly identified and explained in detail. (01/04/05)**
3. Reports and schedules, including supporting documentation for satellite additions and disposals during the first quarter FY 05 and related accumulated depreciation additions and disposals. (01/04/05)

NMFS, Financial Services Division (F/CS2)

1. Fisheries Finance Program administrative expenses through 12/31/04. (01/04/05)

NOAA Assistant General Counsel for Enforcement and Litigation (GCEL)

1. Schedule/reports and supporting documentation for seized property (Exhibits 1 and 2) as of 12/31/04 related to Civil Monetary Penalty (CMP) Enforcement. (01/04/05)
2. Schedule of legally enforceable cases.

NOS, Office of Ocean and Coastal Resource Management (N/ORM)

1. Information for all new commercial cash accounts used for official business purposes. (01/04/05) **(Attachment A)**
 - A. Provide details such as organization, account title, account type, account number, purpose of the account, financial institution and address, names of individuals with authorized signature authority, or names of individuals that manage the account.
 - B. Include accounts opened during FY 05, but do not include lock box deposits.
2. December 31, 2004 balance of cash accounts held in commercial bank accounts. Specifically, trust accounts from foreclosure. (01/04/05) **(Attachment A)**

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

3. Reports, schedules and supporting documentation for CZMF accounts receivable and estimated allowances as of 12/31/04. (01/04/05)
4. If available, an updated valuation schedule for CZMF Foreclosed Property, as of 12/31/04, calculating the fair market value using the latest FY 05 tax assessment bills. (01/04/05)
5. Detail of direct loan program administrative expenses by project code concerning credit program receivables and related foreclosed property as of 12/31/04. (01/04/05)
6. Information for Federal upkeep of collateral assets, including a recap of all properties sold during the first quarter FY 05; their individual sales prices; and gains and losses. (01/04/05)
7. A summary dollar total of all Port Arthur properties sold as of 12/31/04 cumulative to the beginning of the sales program. (01/04/05)
8. Check register, schedule, or bank statement detailing all first quarter FY 05 transactions in the commercial bank account for the Port Arthur project. (01/04/05)
9. Report of deferred maintenance for stewardship assets. Include identification of each major class of asset (i.e., stewardship asset category), method of measuring deferred maintenance for each major class, description of requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, range of asset condition (1 - excellent condition, 2 - good condition, etc.) estimate of the dollar amount of maintenance needed to return the asset to acceptable operating condition and other disclosures as required by SFFAS # 6, #8, and #14, and other applicable regulations. **The estimated dollar amount of maintenance needed to return the asset to acceptable operating condition should be stated in a range of amounts. Also, please provide the percentage that costs can vary.** (01/04/05)
10. Detailed report of stewardship property for stewardship land and heritage assets. Required information includes a detailed description of assets, the number of units added and withdrawn and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, cost of acquiring assets, condition, identification of any deferred maintenance, and any other required information as outlined in SFFAS No. 6, 8, and 16. If an asset is to be removed from the balance sheet, please report the net book value of the asset as of the beginning of the period. Include the acquisition cost and balance of accumulated depreciation (if any) as of the beginning of the reporting period - October 1, 2004. **NOS needs to provide this information directly to the Property Office (OFA532) instead of the Finance Office (OFA2). OFA532 would then send a consolidated response to Finance.** (01/04/05)
11. Report of any stewardship assets transferred or donated to NOAA including book value and fair value. (01/04/05)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

12. Detail of stewardship investments including all required information on the following: (01/04/05)
- A. Non-Federal physical property; and,
 - B. Human capital.

The following information, at a minimum, should be reported:

A. FY 05 investments made during the three month period ending 12/31/04, as well the annual investment for each of the four preceding years. Investments should be measured on the same basis of accounting as used for financial statement purposes (expenses incurred).

For FY 05 current year investments must be reported on the basis of expense. Investments in Human capital should also be allocated by performance goals.

B. Narrative description of the major programs/projects for Federal investments, and the major agencies reporting on these programs. Reports of all stewardship property, plant, and equipment.

C. Program outcomes of investment in human capital, in accordance with SFFAS #8.

Outcomes and output measures that are used to justify continued treatment of expenses as stewardship investments should be clearly identified in the information provided and the relationship of the outcomes and outputs to stewardship investment should be readily apparent.

NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2)

- 1. Financial commitment information for long-term contracts for the purchase, construction, and modernization of weather related equipment. **For the period ending 12/31/04, the schedule should report the long-term contracts for the period of 1/01/05 through 9/30/05, for each of the annual periods through 09/30/09, and then the sum of all costs for all the annual periods ending thereafter. (Attachment D) (01/04/05)**
- 2. Reports and schedules as of **12/15/04** NLSC supplies, and equipment physical inventory including inventory roll forward report. (12/20/04)
- 3. Reconciliation between the 9/30/04 ending operating materials and supplies inventory balance and the ending inventory per the physical inventory report as of **12/15/04** for both supplies and equipment. (12/20/04)
- 4. Report of total excess, obsolete, and unserviceable inventory for both supplies and equipment. (12/20/04)
- 5. Carrying amount and net realizable value of the excess, obsolete, and unserviceable items. (12/20/04)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

6. Disclose any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (12/20/04)
7. Report of Inventory held for repair. (12/20/04)
8. Detailed report of restrictions on the sale, use, or disposition of inventory. (12/20/04)
9. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (12/20/04)

NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)

1. Reports and schedules as of **12/15/04** NRC supplies physical inventory. (12/20/04)
2. Carrying amount and net realizable value of the excess, obsolete, and unserviceable items. (12/20/04)
3. Disclose any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (12/20/04)
4. Disclose any restrictions on the use or disposition of inventories. (12/20/04)
5. Report of Inventory held for repair. (12/20/04)
6. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (12/20/04)

OMAO, Officer Services Division (CPC2)

1. NOAA Commissioned Corps leave status report as of **12/15/04**. (12/20/04)

SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Provide detail of any research and development projects including the following: (01/04/05)
 - A. Annual investment or expenditure (in accordance with SFFAS No. 4) reported in two categories: Applied Research, and Development. Report annual investments, by separate categories for each program area, made in the current fiscal year and each of the four years preceding, or since RSSI reporting began in FY 1998. Reporting should be at the Line/Staff Office level. **For FY 05, current year research and development must be reported on the basis of expense.**
 - B. Detailed narrative description of major research and development programs.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

C. Report of the amount of significant state, local, private, or foreign total contributions to shared or joint programs, if information is available.

D. Program measures (goals) and outcomes of investment in research and development.

HRMO, Programs and Plans Division (OFA41)

1. Schedule of accrued annual leave including credit, comp., leave transferred in, and shore leave at **12/15/04**. (12/20/04)

Environmental Compliance and Safety Division (OFA54)

1. Reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. The schedule should also include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of **12/15/04**. (12/20/04)

Grants Management Division (OFA62)

1. Listings of FY 2004 (if available) Grant Expenditures updated through **12/15/04**. If the FY 2004 listing is not yet available, please use the FY 2003 listing and update through 12/15/04. The listing should be separated into two reports by Positive and Negative Cash on Hand. The reports should include the grant number, amount of the grant (federal share), cash balance and drawdown amount. (12/20/04)

Point of Contact

If you have any questions, you can contact Nancy Gates at (301) 444-2185. You may fax responses to (301) 427-2040, or forward responses to the following address:

Nancy Gates, OFA212
Finance Office, NOAA
20020 Century Boulevard, Room 3125
Germantown, Maryland 20874

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

Attachment A

Possible Cash Accounts with Commercial Banks

As in prior years, we are requesting that you verify if any funds exist on deposit at any commercial financial institutions for official NOAA purposes. This includes commercial bank accounts opened prior to October 1, 2004, and during FY 05. The request does not concern lock box deposits which are turned over to the Department of the Treasury at the end of each business day. If any cash balances are reported in lock box accounts, they are automatically reported on NOAA's FY 05 quarterly financial statements.

For any new commercial accounts, please provide us with the purpose of the fund, commercial bank name and address, account number, account title, balance as of December 31, 2004, authorized signatures, and any other information you consider relevant. Please submit the requested information back to the Finance Office by January 4, 2005. Provide a negative response if there are no new commercial bank accounts.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

Attachment B

Leases with NOAA or BIS as the Lessor

The Office of Management and Budget (OMB) Bulletin 01-09, as amended, requires that capital and operating leases be identified for disclosure in the year-end financial statements. As you are aware, internal control procedures have been adopted by your office to gather the required information pertaining to leases whereby NOAA or the Bureau of Industry and Security (BIS) is the lessee. However, OMB also requires financial information on leases whereby NOAA or BIS is the lessor. Such information includes the category of assets leased out and the future projected receipts.

To assist in meeting OMB's requirements, please have your staff perform a review of outstanding reimbursable agreements and identify leases for NOAA's or BIS's assets, if any, that have future projected receipts. For those identified agreements that would be outstanding as of December 31, 2004, please forward a copy of the lease and/or reimbursable agreement that describes the asset leased and the future projected receipts to NOAA and/or BIS by fiscal year. This information is due to the Finance Office by the close of business, January 4, 2005. In order to ensure completeness of the quarterly financial statements it is necessary that we receive either a positive or a negative reply.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

Attachment C

Prepayments and Advances as of December 31, 2004

Advances and prepayments are asset accounts representing expenditures in contemplation of the receipt of goods, services, or other assets. In order to ensure that all arrangements involving prepaid rent or other prepaid expenditures are accounted for and recorded properly, I am requesting you to review your records and report to me any advances or prepayments over \$750,000. These expenditures do not include advances to grant recipients.

In order to properly include the prepayments as assets in the FY 05 quarterly financial statements, please submit the requested information back to the Finance Office by January 4, 2005. Specifically, this information should include the payee, date of payments, payment amounts, purpose of payment, and period of time the prepayment covers. The prepayments should include only payments, not obligations, made prior to December 31, 2004, for services or goods to be received after December 31, 2004. It is necessary that we receive either a positive or a negative reply to ensure completeness of the quarterly financial statements.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

Attachment D

Long-term Commitments as of December 31, 2004

We are required to disclose in our quarterly financial statements information pertaining to significant (\$5 million or more) long-term commitments in effect as of December 31, 2004. A long-term commitment is defined as a contractual obligation, which existed on December 31, to enter into a transaction in the future. Examples include contracts for the purchase, construction, and modernization of various systems, satellites, and facilities. Lease contracts will not be included under long-term commitments. However, they will be included in the data collected for operating and capital leases.

For the period ending 12/31/04, the schedule should report the long-term contracts for the period of 1/01/05 through 9/30/05, for each of the annual periods through 09/30/09, and then the sum of all costs for all the annual periods ending thereafter. For audit purposes, it is necessary that we receive either a positive or negative reply by January 4, 2005.